



**STATE OF MONTANA  
MONTANA DEPARTMENT OF TRANSPORTATION  
JOB PROFILE AND EVALUATION**

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***SECTION I - Identification***

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**Working Title:**  
Accountant

**Department:**  
Transportation

**Class Code Number:** 132116

**Division & Bureau:**  
Engineering Division

**Class Code Title:** Accountant

**Section & Unit:**

**Pay Band:** 6

**Work Address:**  
2701 Prospect Ave.  
Helena, MT 59601

**Position Number:** 40102

**Phone:** 406-444-6291

☐ FLSA Exempt

☒ FLSA Non-Exempt

**Profile Completed By:**  
Jason Gilliam  
Jody Brandt

**Work Phone:**  
406-444-6241  
406-444-0859

***Work Unit Mission Statement or Functional Description:***

The MDT's mission is to serve the public by providing a transportation system and services that emphasize quality, safety, cost effectiveness, economic vitality and sensitivity to the environment.

The Highways and Engineering Division prepares projects for bidding and manages highway construction. The division provides construction and preconstruction services that include, construction oversight, highways design, bridge design, real-estate and right-of-way services, and management, traffic & safety, materials testing, geotechnical, environmental services, consultant oversight, hydraulic engineering, research, and engineering information services; and five District Offices that also contain construction and preconstruction functions for budget and workforce purposes.

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***Describe the Job's Overall Purpose:***

This position serves in a financial capacity to support the Highways and Engineering Division, which includes and is responsible for assisting in coordinating budget development, developing and monitoring accounting processes, and providing guidance and technical assistance on budget and accounting issues. The Engineering Division budget includes the engineering budget for five districts,

headquarters, Director's Office and Legal. The position reports to the Division's Position #07009 and does not directly supervise other agency personnel.

**SECTION II - Major Duties or Responsibilities**

**% of Time**

**A. DIVISION/DISTRICT ACCOUNTING CONTROLS**

**30%**

1. Assists in establishing and maintaining a system of Division and District internal accounting controls to ensure proper safeguarding of assets, to promote the reliability of financial reporting, and to promote the effectiveness and efficiency of operations, as well as ongoing compliance with all applicable laws and regulations. This involves assisting in the development, and monitoring the implementation of general accounting procedures and policies; ensuring proper segregation of duties; verifying that all transactions are appropriately recorded in the accounting system; establishing an effective control environment; and ensuring that effective systems of checks and balances are in place for the Division/District.
2. Continually examines Division and District financial data and accounting processes and identifies areas of non-compliance with applicable laws, regulations, and Department policies and procedures. This involves reviewing and examining extensive data to determine areas of non-compliance with diverse and often ambiguous laws and regulations; assists in developing unique solutions to areas of non-compliance; and coordinating with management and the Administration Division to implement resolutions and prevent future compliance issues.
3. Performs compliance reviews of Division and District accounting data to ensure internal control objectives are met and coordinates with appropriate Division/District staff and the Administration Division to implement proper remedial action in areas of noncompliance of audits. Assists in developing solutions and procedures to prevent future auditing issues.
4. Continually reviews business processes and operations to ensure proper accounting treatment of transactions. This involves generating specialized reports and evaluating data in the Statewide Accounting, Budgeting, and Human Resources System (SABHRS) and the Cost Accounting and Record Entry System (CARES) to ensure that documents and transactions are correctly processed through the systems; evaluating accounting transactions to ensure that expenditures, revenues, and balance sheet accounts are appropriately recorded; and identifying and resolving process errors. Coordinates with the Administration Division as needed to implement major corrective actions throughout the Division/District.
5. Provides accounting guidance for Division/District fixed assets and stores to ensure that additions and transfers, inventories, and transactions are accounted for properly.
6. Promotes program efficiency by conducting ongoing process reviews of Division/District financial processes. Reviews processes for efficiency, accuracy, and compliance, and develops and recommends process modifications to ensure continued program efficiency and effectiveness.
7. Interprets and reviews Division/District fiscal procedures to ensure ongoing compliance with GAAP and state and federal fiscal procedures using resources from GASB, FASB, GAAFR, MOM manual, MCA, CFR, OMB Circulars, Department and Administration Division policies, and other state and federal policies. The incumbent must interpret Department and statewide policies established by the Administration Division and the Department of Administration and apply these policies to Division/District accounting processes and protocols to ensure that Division/District methodologies comply with established regulations.

8. Assists in coordinating and directing contract management functions within the Division/District to ensure compliance with MDT and Statewide Accounting policies. Identifies and assesses the funding scenario in agency contracts to ensure requirements are in compliance with MDT and Statewide policies. Set up the initial file for the contract and provides assistance and oversight to program personnel to ensure proper accounting controls are in place for continued reliability of financial reporting as well as ongoing compliance with all contractual obligations, applicable laws, and regulations.
9. Implements Division/District business process reviews of the accounting control processes listed above with the assistance of the Supervisor Position #07009 and the Administration Division. Participates in agency-wide business process reviews of the accounting control processes listed above.

**B. PROJECT/GRANT/CONTRACT FINANCIAL MANAGEMENT**

**35%**

1. Monitors the internal cost accounting structure for the Division and District. This involves determining the billing and financial reporting needs for each grant in coordination with program personnel and the federal oversight agency; participating in developing the grant plan; notifying the Supervisor Position #07009 and the Administration Division of the billing and financial reporting needs; developing and recommending the grant cost accounting structure to fulfill those needs; monitoring the federal grant approval process and MDT's cost accumulation system as of the federal-authorization date; establishing internal procedures to ensure costs are accumulated in accordance with the cost accounting structure, billing, and reporting requirements; and notifying the Supervisor Position #07009 and the Administration Division of any amendments necessary as changes in the grant financial plan are made, as well as any cost accumulation needs necessary for those changes.
2. Reviews contracts to identify and resolve discrepancies related to claims, payment schedules and amounts, incentives/disincentives, and other financial issues. This involves monitoring claims, payments, funding streams, incentives/penalties, special fiscal provisions, and other details to ensure compliance with State and Federal requirements, recommends contract modifications as necessary. Coordinates with contractors, Division managers, Supervisor Position #07009, and others as necessary to investigate and resolve problems.
3. Monitors monthly grant financial reports to ensure that all transactions are properly processed in accordance with the grant authorization. Identifies incorrect transactions, initiates correcting journal vouchers, and monitors the processing of those journals. Monitors federal and third party billings for appropriateness and timeliness. Notifies supervisor of concerns and initiates problem resolution. Reviews transactions for relationships that should exist between sources (i.e., between payroll and equipment rental) and establishes relationships as needed.
4. Develops reports of error rates related to grant financial management. Monitors and reports on compliance with grant management financial policies and procedures to the Supervisor Position #07009, the Administration Division and Division/District management. Participates in developing new processes with Administration Division to address compliance issues and monitors implementation of approved solutions. Monitors the timeliness of the grant closing process upon completion of the grant requirements. Identifies the cause and responsibility when grants are not closed in a timely manner; develops solutions; and coordinates with the Administration Division and program personnel to implement methods to resolve these issues.
5. Monitors internal procedures for sub-grantee monitoring to ensure program compliance with MDT policies and procedures. Assesses audit recommendations and develops procedures for compliance.

6. Monitors and reports on compliance issues for cost eligibility based A-87 requirements. This involves identifying and understanding basic requirements for cost eligibility on appropriate grants and contracts; reviewing costs; and determining the appropriateness of costs in compliance with eligibility requirements.
7. Coordinates audits and program reviews for grants within the District/Division. Assists in coordinating the development of management corrective action plans to resolve issues identified in audits and monitors and reports on the status of management corrective action plans.
8. Implements Division/District business process reviews of the grant management processes listed above with the assistance of the Supervisor Position #07009 and the Administration Division. Participates in agency-wide business process reviews of the grant management processes listed above.
9. Assists in centralized approval for the Engineering Division's financial transactions recorded on state procurement cards. Provide backup approval support in relation to Accounts Payable claims processing.

**C. BUDGET MANAGEMENT**

**20%**

1. Assists in preparing periodic reports comparing budgeted costs to actual costs, projecting future expenditures, and developing solutions to budget problems (e.g., budget shortfalls). Assists in monitoring Division and District budget development procedures that are in compliance with agency policy and procedures.
2. Research and compile budget submission data based on section requests, historical expenditure experience, and projected requirements for the Division to ensure the budget includes all information required, and to provide valid and proper justification for the Department to properly defend the budget request. Reviews Division budget requests to determine reasonability, alignment with division/district goals and objectives, and integration with department and division/district grant management plans.
3. Coordinate with the Budget Analyst, Division Administrator, District Administrators, District Financial Officers, Budget Chiefs, and other department staff to ensure that program needs are met within existing financial parameters. Assists in evaluating and submitting budget requests and amendments to determine feasibility and make recommendations to the Supervisor Position #07009 ensuring that appropriate requests are included in the Division's budget and operating plans. Researches and compiles budget submission data based on section requests, historical experience, and projected requirements for the Division to ensure the budget includes all information required, and to provide valid and proper justification for the Department to properly defend the budget request.
4. Monitors program expenditure to ensure that fiscal authority is allocated as designated and analyzes funding levels through review of financial reports for each Division program to ensure budgets are not exceeded and Division resources are used in the most efficient manner possible.
5. Ensures that proposed budgets accurately reflect the current and anticipated needs and funding capabilities of the Division by reviewing the Division's financial reports. Identifies actual or potential deficiencies, discrepancies, and other problems and coordinates with managers to adjust budget proposals accordingly.

6. Assists in the coordination of budget and fiscal processes related to the Construction Program and Legal Services Unit to ensure cost-effectiveness as well as compliance with State and federal requirements.
7. Monitors Division FTE allocations, vacancy savings, contracted services, position transfers, requisitions, claims, accruals, and journal vouchers to maximize Division resources and ensure compliance with state, Federal and Departmental requirements as well as professional accounting standards e.g. GAAP, etc.) Provides guidance and assistance to division managers regarding accounting, purchasing, budgeting, and payroll.
8. Assists in coordinating and overseeing Division budget development business process and may identify fiscal impact of realized and potential business process changes. Coordinates with the Supervisor Position #07009 and the Administration Division in making adjustments to budget requests.
9. Assists in coordinating the development of biennial Division budgets to ensure that fiscal allocations and procedures are within OBPP and department established guidelines. Reviews base year adjustments and New Proposal requests for accuracy.
10. Monitors Division budgets to ensure program compliance with agency policies regarding the use of funds. Assists in developing budget projections for management using historical averaging, knowledge of Division and District operations, upcoming unusual or extraordinary expenditures, integration with Department and Division grant management plans, and business process changes.
11. Assists with coordinating Division and District budget monitoring business process and identifies possible fiscal impact of realized and potential business process changes. Ensures compliance with State and Department fiscal policy.
12. Works with management to assess the impacts of personnel actions on personal services projections.
13. Reconciles Personal Services Budget Management System (PSBM) and Personal Services Allocation (PSA) with SABHRS information to ensure system and data integrity. Monitors and verifies that the Division follows position management policies and procedures.
14. Assists with Division budget monitoring procedures that are in compliance with agency policy and procedures and develops and maintains staff proficiency in budget monitoring. This involves monitoring expenses for fiscal compliance; monitoring reports; analyzing past and current expenditures by making conclusions from historical data, changes in business processes, inflation, etc.; reading and understanding selected state and federal accounting and human resource system reports, position reports, and other accounting system reports; analyzing data to identify the reasons for discrepancies and trends; and requesting correcting budget or financial entries when necessary.

**D. OTHER DUTIES**

**15%**

1. Provides backup support to Division Administrator's Office staff to accommodate fluctuating workflow and operating demands. This includes support for human resource administration, training, fiscal and accounting, program coordinating, and related functions.
2. Performs a variety of other duties necessary in support of ongoing Division and departmental operations. This includes developing and maintaining extensive records management systems,

coordinating fiscal activities with other Divisions, participating in ongoing training and educational programs, and performing a variety of other duties as directed by supervisors

3. ***Specific examples of problems solved, decisions made, or procedures followed when performing the most frequent duties of this position include:***

Problems and decision relate to the analysis, and monitoring of budget and accounting processes to ensure ongoing compliance and sustainability of division programs. This includes evaluating program needs and available resources, historical expenses, planned and active projects, State and federal requirements and other factors to coordinate budgets and accounting procedures within the Division.

4. ***The most complicated aspect of this position is:***

The most complex aspect of the position involves evaluating fiscal needs of programs and developing budgets and accounting procedures to meet changing needs.

5. ***Guidelines, manuals, or written procedures that support this position include:***

The position is expected to coordinate specific budget and accounting functions with minimal assistance. General guidelines for the exercise of duties are set forth by Generally Accepted Accounting Principles (GAAP); State contracting and purchasing manuals; applicable statutes, rules and regulations (e.g., ARM, MCA, MOM, etc); and the individual program plans. The position consults with the Supervisor Position #07009; other program managers and staff; vendors; auditors; and other agency representatives to coordinate budget and accounting processes and resolve problems.

6. ***Which of the duties and/or specific tasks listed under 1. (above) are considered "essential functions" that must be performed by this position (with or without accommodations)?*** (If you need information or training on the identification of essential functions, please contact MDT Human Resources Division.)

The following duties are considered essential functions because they require specialized expertise and skill and are the primary reasons the job exists:

Duty A: Division/District Accounting Controls  
Duty B: Project/Grant/Contract Financial Management  
Duty C: Budget Management

The following mental and physical demands are associated with these essential functions:

**PHYSICAL**

- Light lifting (less than 10 lbs.)
- Carry light items (papers, books, small parts)
- Remaining seated for extended periods of time, with occasional walking; standing; bending
- Operating a personal computer
- Communicate in writing, in person, and over the phone

**MENTAL**

- Ability to multi-task
- Demands for accuracy in all aspects of work
- Ability to meet inflexible deadlines
- Computing arithmetic operations
- Comparing data

- Compiling information
- Analyzing
- Coordinating
- Synthesizing
- Instructing
- Organization
- Prioritize

**6. Does this position supervise others?** Yes ☐ No ☒

Depending on placement in the division, this job profile used for smaller programs will not supervise others.

Number directly supervised: NA

Complexity level of the positions supervised: NA

Position Number(s) of those supervised: NA

**7. This position is responsible for:**

- |   |                                     |                                      |                                    |
|---|-------------------------------------|--------------------------------------|------------------------------------|
| <input type="checkbox"/> Hiring                 | <input type="checkbox"/> Firing     | <input type="checkbox"/> Supervision | <input type="checkbox"/> Pay Level |
| <input type="checkbox"/> Performance Management | <input type="checkbox"/> Promotions | <input type="checkbox"/> Discipline  |                                    |
| <input type="checkbox"/> Other:                 |                                     |                                      |                                    |

**8. Attach an Organizational Chart.**

ATTACHED

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**SECTION III - Minimum Qualifications - List minimum requirements for the first day of work.**

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**Critical knowledge and skills required for this position:**

**KNOWLEDGE**

The position requires knowledge of budget development and administration, accounting, and contract administration. The position also requires knowledge of program management, public administration; legislative processes; federal-aid eligibility, budgeting, reporting, and reimbursement; statistical analysis; and a progressively responsible knowledge of the Department mission and Division goals and objectives. Human resource coordination requires knowledge of Department and State personnel procedures and policies, employment law, program requirements, and personnel management practices and techniques.

**SKILLS**

The position requires skills administering a variety of fiscal functions and processes; standard office and specialized accounting software applications (e.g. SABHRS, etc.); interpretation of State and federal statutes; statistical analysis; and written and verbal communications.

### ***Behaviors required to perform these duties?***

- **Decision Making:** Identifies and considers possible alternatives before making decisions. Bases decisions on achieving desired outcomes pursuant to the department business plan and/or management direction. Uses a combination of analysis, experience, and sound judgment.
- **Creative Problem Solving:** Displays the ability to generate ideas, fresh perspectives, and original approaches and to engage in open-minded thinking. Thinks “out of the box” and goes beyond traditional ways to address ways to address issues despite obstacles or resistance.
- **Adaptability/Flexibility:** Adapts to changing conditions and work responsibilities. Accepts constructive criticism and suggestions and uses these to improve performance. Deals with anger, frustration, and disappointment in a mature manner. Maintains objectivity and seeks solutions acceptable to all.
- **Accountability:** Accretes personal responsibility for quality and timeliness of work products. Reflects a belief that the results achieved are a direct result of his/her personal decisions and actions. Refuses to offer or accept excuses for failure.
- **Ethics/Integrity:** Considers MDT’s Vision, Mission, Values, and Team Norms in making decisions and taking actions. Practices what he/she preaches. Takes all necessary actions when serious ethical issues are at stake.
- **Interpersonal Skills:** Builds constructive and effective relationships with internal and external customers. Listens actively and attentively and demonstrates an appreciation of other perspectives. Builds the appropriate rapport required to do business. Openly demonstrates an understanding do and respect for the value of coworkers’ contributions to the MDT mission.

## **MDT CORE BEHAVIORS**

### **CUSTOMER ORIENTATION/SERVICE**

Creates an atmosphere in which timely and high quality information flows smoothly between self and customer. Encourages open, honest and constructive expression of ideas and opinions. Demonstrates active listening skills. Uses appropriate body language. Seeks to understand others' viewpoint. Analyzes the customer needs and adjusts to the perspective of the customer, when appropriate.

### **DECISION MAKING**

Independently takes action and responsibility for solving problems. Makes decisions designed to achieve desired outcomes. Challenges the status quo by taking calculated actions in complex, ambiguous, contentious or hazardous situations to force an issue or set a direction.

### **PERSONAL ACCOUNTABILITY AND OWNERSHIP**

Takes pride in the job. Actively engages in professional self-development opportunities. Accepts individual responsibility for all actions taken.

### **LEADERSHIP**

Shares information, feedback and knowledge (two-way communication) with key persons inside and outside of the organization to ensure successful project outcomes and/or improvement. Includes training, teaching and coaching others. Actively steps into a leadership role.

### **ETHICS**

Models high standards of honesty, integrity, trust, and openness. Knows understands, and follows through with the correct standards of conduct and moral judgment required; is willing to act outside the norm when needed to adhere



to ethical principles. Communicates and demonstrates actions in a consistent manner. Respects others, regardless of individual capabilities, agendas, opinions or needs.

### **FLEXIBILITY AND ADAPTABILITY**

Accepts change as a healthy and normal part of growth. Receptive to new information and recognizes the validity of various viewpoints; sees situations objectively. Responds positively to changes in direction and priorities, responsibilities or assignments. Adjusts to multiple demands, priorities, ambiguity and change positively. Works effectively within a variety of situations, individuals or groups.

### **TEAMWORK**

Works cooperatively with others as part of a team as opposed to separately or competitively.

### **CREATIVITY AND PROBLEM-SOLVING**

Generates ideas, fresh perspectives and original approaches; open-minded. Uses creativity and originality when problem-solving. Goes beyond traditional ways to address issues and problems.

### **Education:**

Check the one box indicating minimum education requirements for this position for a new employee the first day of work:

- |   |  |
|---|--|
| <input type="checkbox"/> No education required                | <input type="checkbox"/> Related AAS/2-years College/vocational training |
| <input type="checkbox"/> High school diploma or equivalent    | <input checked="" type="checkbox"/> Related Bachelor's Degree            |
| <input type="checkbox"/> 1-year related college/voc. training | <input type="checkbox"/> Related Master's degree                         |

### **Please specify the acceptable and related fields of study:**

**Required/Acceptable:** Accounting, Business Administration

**Experience:** Bachelor's degree in Accounting or closely related and two years of related accounting experience. Governmental accounting course work and experience preferred.

Check the one box indicating minimum work-related experience requirements for this position for a new employee the first day of work:

- |   |  |
|---|--|
| <input type="checkbox"/> No prior experience required | <input type="checkbox"/> 3 to 4 years    |
| <input checked="" type="checkbox"/> 2 years           | <input type="checkbox"/> 5 or more years |

### **Other specific experience (optional):**

### **Alternative Qualifications:**

This agency will accept alternative methods of obtaining necessary qualifications.

☒ Yes ☐ No

**Alternative qualifications include:** Other equivalent combinations of related education and experience may be considered.

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## **SECTION IV – Other Important Job Information**

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None specified

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**SECTION V – Signatures**

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Signature indicates this statement is accurate and complete.

Employee:

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Immediate Supervisor:

Name: Jason Gilliam \_\_\_\_\_ Title: Engineering Fiscal Officer \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Division/District Administrator:

Name: Dwane Kailey \_\_\_\_\_ Title: Chief Engineer, Engineering Division Administrator

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Department Designee:

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

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Recruitment Review: My signature below attests to my review of and determination that the minimum qualifications (education and experience) listed in this profile meet the established recruitment standards of MDT.

Name: Kim Worthy \_\_\_\_\_ Title: Human Resource Specialist (Helena/District)

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



STATE OF MONTANA  
MONTANA DEPARTMENT OF TRANSPORTATION  
JOB EVALUATION

This section is to be completed by a trained classifier in or contracted by the Human Resource Division or by the State Personnel Division.

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_

Position Status: ☐ Reclassified ☐ Vacant ☐ New Position ☐ Career Ladder

Choice of Class Series:

Position Summary:

Classification Factor Level:

The predominant work of this position consists of:

Factor level Comparison:

Benchmark Comparisons:

Classification Analyst:

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Agency Approval:

Name: Jennifer Jensen Title: Administrator, Human Resources Division

Signature: \_\_\_\_\_ Date: \_\_\_\_\_